

L.N. 158 of 2026

**DUTY ON DOCUMENTS AND TRANSFERS ACT
(CAP. 364)**

Duty on Documents and Transfers (Amendment) Rules, 2026

IN EXERCISE of the powers conferred by articles 22 and 22A of the Duty on Documents and Transfers Act, the Minister responsible for finance, has made the following rules:-

Citation. **1.** The title of these rules is the Duty on Documents and Transfers (Amendment) Rules, 2026 and these rules shall be read and construed as one with the Duty on Documents and Transfers Rules, hereinafter referred to as the "principal rules".

S.L. 364.06.

Amends rule 11 of the principal rules.

2. In sub-rule (3) of rule 11 of the principal rules immediately after the words "for this purpose including a computation of the real value of the shares as required by sub-rule (1), and shall be accompanied, where applicable, by an architect's valuation of the real value of the immovable property taken into account in determining the value of the shares" there shall be added the words ", together with a site plan issued by the Land Registry, signed and stamped by a Perit".

Amends rule 12 of the principal rules.

3. In sub-rule (5) of rule 12 of the principal rules, immediately after the words "for this purpose, accompanied by the accounting statement referred to in sub-rule (3) and by an architect's valuation of the real value of the immovable property taken into account in determining the value of the company" there shall be added the words ", together with a site plan issued by the Land Registry, signed and stamped by a Perit".

General amendment to the principal rules.

4. In the principal rules the following words shall be substituted as follows:

(a) the word "architect" shall be substituted, wherever it occurs, by the word "Perit";

(b) in the Maltese version only, the words "perit arkitett" and "perit" shall be substituted, wherever they occur, by the word "Perit".